

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF GEORGIA  
WAYCROSS DIVISION**

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No.: 5:14-cv-00094
	)	
VANDELL REDMON, SR.; FREDDIE L.	)	
REDMON; PATRICIA A. LESTER; and	)	
RUBY GOWEN, as successor in interest of	)	
decedent J.V. GOWEN, JR.,	)	
	)	
Defendants.	)	

**NOTICE OF APPEARANCE AND SUBSTITUTION OF COUNSEL**

The undersigned counsel hereby enters her appearance in this action as lead attorney for the United States of America, and respectfully requests that copies of all notices of settings, pleadings, and papers filed in this action be served as follows:

Allison C. Carroll  
U.S. Department of Justice, Tax Division  
P.O. Box 14198  
Ben Franklin Station  
Washington, D.C. 20044

Undersigned counsel further requests that the following attorney be removed as counsel for the United States in this action, and accordingly that copies of all notices of settings, pleadings, and papers filed in this action will no longer be served as follows:

Alexander J. Merton  
U.S. Department of Justice, Tax Division  
Post Office Box 14198  
Ben Franklin Station  
Washington, D.C. 20044

Dated: January 27, 2015

Respectfully submitted,

CAROLINE D. CIRAOLO  
Principal Deputy Assistant Attorney General

*/s/ Allison C. Carroll*  
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